

EXHIBIT 55

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*Attorneys for Defendants J. Ezra Merkin
and Gabriel Capital Corporation*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Debtor.

X

SIPA LIQUIDATION

No. 08-01789 (SMB)

X

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

J. EZRA MERKIN, GABRIEL CAPITAL, L.P.,
ARIEL FUND LTD., ASCOT PARTNERS, L.P.,
ASCOT FUND LTD., GABRIEL CAPITAL
CORPORATION,

Defendants.

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Adv. Proc. No. 09-01182 (SMB)

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Verification

STATE OF NEW YORK)
)
COUNTY OF NEW YORK) ss.:

I, J. Ezra Merkin, being duly sworn, state that I am a Defendant in the above-captioned action and the President of Defendant Gabriel Capital Corporation ("GCC"); I have read and know the contents of (1) Defendants J. Ezra Merkin And Gabriel Capital Corporation's Responses And Objections To Plaintiff's Second Set of Interrogatories, dated July 6, 2012 and (2) Defendants J. Ezra Merkin And Gabriel Capital Corporation's Supplemental Responses To Plaintiff's Second Set of Interrogatories and Requests for Admissions In Accordance With Decision # 3, dated August 30, 2013; and the Answers to Interrogatories, Supplemental Answers to Interrogatories, and Supplemental Response to Request for Admission contained therein are believed to be true to my own knowledge, information and belief. The grounds of my belief as to all matters not stated upon my own knowledge are as follows: review of GCC's books and records and conversations with employees of GCC.



J. EZRA MERKIN

Sworn to before me this
23rd day of February, 2015.



NEIL A. STEINER
Notary Public, State of New York
No. 02516651028
Qualified in New York County
Commission Expires November 13, 2019
2018